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Report on
The Financial Statements of
FIRE PROTECTION DISTRICT NO. 3
OF LAFOURCHE PARISH
June 30, 2003

Under provisions of this law, this report is a public document. Access to the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish/county of seat.

Release Date 2-4-04

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Board of Commissioners
Fire Protection District No. 3
of Lafourche Parish

INDEPENDENT AUDITORS' REPORT

I have audited the accompanying general purpose financial statements of Fire Protection District No. 3 of Lafourche Parish, component unit of the Lafourche Parish Council, as of and for the year then ended June 30, 2003, as listed in the table of contents. These general purpose financial statements are the responsibility of Fire Protection District No. 3 of Lafourche Parish management. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of Fire Protection District No. 3 of Lafourche Parish as of June 30, 2003 and the results of its operations for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, I have also issued my report dated December 19, 2003 on my consideration of Fire Protection District No. 3 of Lafourche Parish internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of my audit.

INDEPENDENT AUDITOR'S REPORT

(Continued)

My audit was performed for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying financial information listed as supplementary information in the table of contents is presented for purposes of additional analysis and is not a required part of the general purpose financial statements of Fire Protection District No. 1 of Lafourche Parish. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in my opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole.



Allen G. Wahl, Jr.
Certified Public Accountant

December 19, 2000

FIRE PROTECTION DISTRICT NO. 3 OF LAFOURCHE PARISH
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
June 30, 2003

	GENERAL FUND...	Account Group GENERAL FIXED ASSETS.	TOTALS (MEMORANDUM) ONLY
ASSETS			
Cash and cash equivalents	\$2,438,877	\$	\$ 2,438,877
Accounts receivable:			
Ad valorem taxes	4,534		4,534
Insurance rebate	35,216		35,216
Land		132,819	132,819
Building, fixtures and equipment	_____	5,218,293	5,218,293
Total assets	\$2,498,627	\$ 5,351,112	\$2,668,939
LIABILITIES AND FUND EQUITY			
Accounts payable	\$ 13,893	\$	\$ 13,893
Other accrued liabilities	48,695	_____	48,695
Total liabilities	62,588	_____	62,588
Fund equity			
Investment in general fixed assets		\$ 370,312	\$ 370,312
Fund balance - unreserved, undesignated	2,437,639	_____	2,437,639
Total fund equity	2,437,639	3,370,312	2,807,651
Total liabilities and fund equity	\$2,498,627	\$5,351,112	\$2,668,939

See accompanying notes to financial statements

**FIRE PROTECTION DISTRICT NO. 3 OF LAFOURCHE PARISH
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCES**

ALL GOVERNMENTAL FUND TYPES

For the year ended June 30, 2003

	General Fund
REVENUES	
Ad valorem taxes	\$1,839,612
Intergovernmental	76,608
Interest income	22,286
Miscellaneous	<u>20,558</u>
Total revenues	<u>1,959,064</u>
EXPENDITURES	
Public safety:	
Current:	
Salaries and related benefits	369,933
Professional Services	5,739
Collection expenses	57,802
Insurance	162,042
Dues and subscriptions	785
Repairs and maintenance	54,617
Supplies	21,137
Telephones	15,565
Travel and schooling	7,281
Utilities	32,918
Uniforms	12,758
Radio and contracts	13,382
Equipment -- expendables and repair	3,427
Physicals	25
Fuel	8,480
Miscellaneous	26,923
Capital outlay	<u>216,839</u>
Total expenditures	<u>1,111,715</u>
Excess (deficiency) of revenues over expenditures	847,349
Fund balances - July 1	<u>1,392,643</u>
Fund balances - June 30	<u>\$2,437,639</u>

See accompanying notes to financial statements.

FIRE PROTECTION DISTRICT NO. 3 OF LAFOURCHE PARISH
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE BUDGET (GAAP) AND ACTUAL - GENERAL FUND
For the year ended June 30, 2003

	<u>ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUES			
Ad valorem taxes	\$1,830,622	\$1,415,000	\$ 415,622
Intergovernmental	76,608	61,000	15,608
Interest income	23,286	15,000	7,286
Miscellaneous	<u>26,798</u>	<u>29,000</u>	<u>(2,202)</u>
Total revenues	<u>1,957,314</u>	<u>1,516,000</u>	<u>441,314</u>
EXPENDITURES			
Public safety:			
Current:			
Salaries and related benefits	368,833	416,000	40,667
Professional services	5,716	18,000	33,270
Collection expense	37,800	45,000	(7,200)
Insurance	162,642	234,000	71,598
Dues and subscriptions	768	2,000	1,235
Repairs and maintenance	54,617	85,000	30,383
Supplies	21,157	25,500	4,343
Telephone	13,963	13,000	1,435
Travel and schooling	3,281	13,000	7,719
Utilities	32,818	40,000	10,082
Uniforms	13,758	16,000	2,242
Radio and contracts	13,382	22,000	8,618
Equipment -- expendable and repair	5,457	14,000	8,543
Physicals	73	1,000	925
Fuel	8,480	12,500	4,020
Miscellaneous	36,923	36,000	9,077
Capital outlay	<u>318,830</u>	<u>500,000</u>	<u>183,170</u>
Total expenditures	<u>1,111,713</u>	<u>1,516,000</u>	<u>404,285</u>
Excess (deficiency) of revenues over expenditures	838,199	-	838,199
Fund balances - July 1	<u>1,589,440</u>	<u>1,589,440</u>	<u> </u>
Fund balances - June 30	<u>\$2,427,639</u>	<u>\$1,589,440</u>	<u>\$ 838,199</u>

See accompanying notes to financial statements.

FIRE PROTECTION DISTRICT NO. 3 OF LAFOURCHE PARISH NOTES TO FINANCIAL STATEMENTS

INTRODUCTION

Fire Protection District No. 3 of Lafourche Parish was created by the Policy Jury of the Parish of Lafourche on May 13, 1933. The district serves the area of Lafourche Parish three miles north of the Intracoastal Waterway, south to the Jefferson Parish line, west to the Terrebonne Parish line along LA 24 in the community of Grand Bois. The district provides fire protection services.

NOTE A - Summary of Significant Accounting Policies

BASIS OF PRESENTATION

The financial statements of the Fire Protection District No. 3 of Lafourche Parish have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to government units. The Government Accounting Standards board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

REPORTING ENTITY

Government Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the reporting entity for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the Parish to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the Parish.
2. Organizations for which the Parish does not appoint a voting majority but are fiscally dependent on the Parish.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the Lafourche Parish Council appoints two of the four appointed members of the district's governing board and they in turn select a chairperson who is ratified by the Council and has the ability to impose its will on the Fire District, the Fire District was determined to be a component unit of Lafourche Parish. The accompanying financial statements present information only on the funds maintained by the Fire District and do not present information on Lafourche Parish, the general government services provided by that government unit, or the other governmental units that comprise the financial reporting entity.

**FIRE PROTECTION DISTRICT NO. 3 OF LAPOURCHÉ PARISH
NOTES TO FINANCIAL STATEMENTS**

NOTE A - Summary of Significant Accounting Policies (continued)

FUND ACCOUNTING

The fire district's accounts are organized on the basis of funds and account groups, each of which is considered a fund of Lapourché Parish. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. The fire district has one fund, a general fund, which is described as follows:

General Fund

The General fund is the general operating fund of the fire district. It is used to account for all financial resources except those required to be accounted for in other funds. The fire district has no resources which are required to be accounted for in other funds.

Account Group

An account group is used to establish accounting control and accountability. It is concerned only with measurement of financial position, not with results of operations. The District's Account Group is as follows:

General Fixed Assets Account Group - This account group is used to account for fixed assets not accounted for in proprietary or trust funds.

FIXED ASSETS

The fixed assets used in the governmental fund type operations of the fire district are accounted for in the general fixed assets account group, rather than in the governmental fund. Public domain or infrastructure are not capitalized. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

BASIS OF ACCOUNTING

Basis of accounting refers to when revenues and expenditures are recognized and reported in the financial statements. Basis of accounting relates to the timing of measurements made, regardless of the measurement focus applied.

Governmental funds (i.e. General fund) are maintained on the modified accrual basis of accounting wherein revenues are recognized in the accounting period in which they become available and measurable. Expenditures are recognized in the accounting period in which the liability is incurred, if measurable. Insurance rebate, revenue sharing, and Ad valorem tax revenue are considered "measurable" when in the hands of intermediary collecting governments and are recognized as revenue at that time.

**FIRE PROTECTION DISTRICT NO. 3 OF LAFOURCHE PARISH
NOTES TO FINANCIAL STATEMENTS**

NOTE A - Summary of Significant Accounting Policies (continued)

BUDGET PRACTICES

The budget practices of the fire district are prescribed by the Louisiana Local Government Budget Act. The act requires the district to have the budget completed and available for public inspection no later than fifteen days prior to the beginning of each fiscal year.

The fire district prepares a budget for its fund. The budget is adopted on a basis consistent with generally accepted accounting principles (GAAP). The budget was amended during the fiscal year.

Amendments to the budget must be approved by the board.

Appropriations which are not expended lapse at year end.

ENCUMBRANCES

Encumbrance accounting is not utilized by the fire district.

CASH AND INVESTMENTS

CASH AND CASH EQUIVALENTS

Cash and cash equivalents includes demand deposits in banks. Investments consist primarily of time certificates of deposit. At June 30, 2013 the district had no certificates of deposit.

Louisiana state law allows all political subdivisions to invest excess funds in obligations of the United States, certificates of deposit of any bank domiciled or having a branch office in the State of Louisiana or any other federally insured investments.

State law requires deposits (cash and certificates of deposits) of all political subdivisions be fully collateralized at all times. Acceptable collateralization includes the FDIC insurance and the market value of securities purchased and pledged to the political subdivision. Obligations of the United States, the State of Louisiana and certain political subdivisions are allowed as security for deposits. Obligations furnished as security must be held by the political subdivision or with an unaffiliated bank or trust company for the account of the political subdivision.

The market value of the demand deposits is equal to their cost.

**FIRE PROTECTION DISTRICT NO. 3 OF LAFOURCHE PARISH
NOTES TO FINANCIAL STATEMENTS**

NOTE A - Summary of Significant Accounting Policies (continued)

COMPENSATED ABSENCES

ANNUAL AND SICK LEAVE

Compensated absences are accounted for in accordance with GASB Statement No. 16. Full-time employees accumulate annual leave at a rate of 3.08 hours per pay day for the first five years of employment and at a rate of 4.61 hours thereafter. Full-time employees accumulate sick leave at a rate of 2.5 hours per pay day. (Pay days are bi-weekly.) The maximum accumulation is 377 hours for supervisory personnel and 271 hours for all other personnel. Once the maximum is met the employee is paid one hour's pay for every two hours over maximum. The liability for leave privileges at June 30, 2003 is estimated to be \$31,819 which is recorded in the district's governmental fund.

COMPENSATORY LEAVE

Compensation paid will be based on the employee's hourly rate of pay at termination or transfer. The liability for accrued payable compensatory leave at June 30, 2003 is estimated to be \$4,960 which is recorded in the district's governmental fund.

TOTAL COLUMNS ON STATEMENTS

Total columns on the statements are captioned *Memorandum Only (proviso)* to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position and results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

REVENUE RECOGNITION - PROPERTY TAXES

All valuations taxes are assessed on a calendar year basis, become due on November 15 of each year, and become delinquent on December 31. The taxes are generally collected in December, January and February of the fiscal year. All valuations taxes (which are based on population and homesteads in the parish) are recorded in the year the taxes are received. Substantially all taxes that will be collected for the year are received before June 30; therefore, if taxes were recorded when assessed the amount recorded would not be materially different from the amount in the financial statements.

USE OF ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from these estimates.

**FIRE PROTECTION DISTRICT NO. 3 OF LAFOURCHE PARISH
NOTES TO FINANCIAL STATEMENTS**

NOTE.R--Cash and Investments (Deposits)

CASH AND CASH EQUIVALENTS

The carrying amounts for cash and investments are as follows for the year ended June 30, 2003:

Noninterest-bearing demand deposits	\$ 63,668
Moneymarket accounts	2,375,208
Certificates of deposits	<u>52,438,877</u>

At June 30, 2003, the carrying amount of the Fire District's cash and investments (time certificates of deposit) was \$2,438,877 and the bank balance was \$2,442,126. Cash and cash equivalents are stated at cost, which approximates market. The deposits at June 30, 2003 were secured as follows:

Cash Equivalents

	<u>Cash</u>	<u>Certificate of Deposits</u>	<u>Other (Description)</u>	<u>Total</u>
Carrying Amount on Balance Sheet	2,438,877	\$ _____	\$ _____	\$2,438,877
Bank Balances:				
a: Insured (FDIC) or collateralized with securities held by the entity or its agent in the entity's name	2,442,126	_____	_____	2,442,126
b: Collateralized with securities held by pledging financial institution's trust department or agent in the entity's name	_____	_____	_____	_____
c: Uncollateralized, including any securities held for the entity but not in the entity's name	_____	_____	_____	_____
TOTAL Bank Balances	<u>\$2,442,126</u>	<u>\$ _____</u>	<u>\$ _____</u>	<u>\$2,442,126</u>

There were no uncollateralized securities fitting the description in (c) above during the year.

FIRE PROTECTION DISTRICT NO. 3 OF LAPOURCHE PARISH

NOTES TO FINANCIAL STATEMENTS

NOTE C. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets

	<u>Land</u>	<u>Building and Equipment</u>	<u>Total</u>
Balance June 30, 2002	\$ 82,009	\$ 3,817,258	\$ 3,899,258
Additions	70,000	226,258	296,258
Retirements	—	18,200	18,200
Balance June 30, 2003	\$152,009	\$4,218,293	\$ 4,370,312

NOTE D. CONTRACTUAL AGREEMENTS

During the year the Fire District was party to an intergovernmental agreement with Ambulance Service District No. 1 of Lapourche Parish to provide communication services, including dispatching of calls, on a twenty-four hour a day basis, seven days a week for the Ambulance District at a fee of \$3,000 per quarter.

NOTE E. POST EMPLOYMENT BENEFITS

The Fire District has no Post Employment Benefits.

NOTE F. PER DIEM PAID BOARD MEMBERS

Per diem payments are presented on Schedule 1. The per diem payments are authorized by Louisiana Revised Statute 48:1498A.

NOTE G. PENSION PLAN

During the year ended June 30, 2003 the district established a plan under Section 408(p) of the Internal Revenue Code. Employees who are reasonably expected to receive at least \$3,000 in compensation for the calendar year or who received at least \$3,000 in the previous calendar year are eligible to participate in the plan. Employees are 100% vested at the time of the contribution. The plan does not issue a stand-alone report.

SPECIFIC PROVISIONS

1. Employees are allowed to contribute an amount up to the lesser of \$8,000 or the employee's gross earnings.
2. The employer's matching contribution rate was three (3) percent of gross wages of participating employees.

**FIRE PROTECTION DISTRICT NO. 3 OF LAFOURCHE PARISH
NOTES TO FINANCIAL STATEMENTS**

SPECIFIC PROVISIONS (continued)

3. (a) Matching Contributions:

(i) For each calendar year, the Employer will contribute a matching contribution to each eligible employee's account equal to the employee's salary reduction contributions up to a limit of 3% of the employee's compensation for the calendar year.

(ii) The employer may reduce the 3% limit for the calendar year in (i) only if:

(1) The limit is not reduced below 1%; (2) The limit is not reduced for more than 2 calendar years during the 5-year period ending with the calendar year the reduction is effective; and (3) Each employee is notified of the reduced limit within a reasonable period of time before the employees' 60-day election period for the calendar year.

(b) Nonselective Contributions:

(i) For any calendar year, instead of making matching contributions, the Employer may make nonselective contributions equal to 2% of compensation for the calendar year to the account of each eligible employee who has at least \$ 5,000 in compensation for the calendar year. No more than \$200,000 in compensation can be taken into account in determining the nonselective contribution for each eligible employee.

(ii) For any calendar year, the Employer may make 2% nonselective contributions instead of matching contributions only if:

(1) Each eligible employee is notified that a 2% nonselective contribution will be made instead of a matching contribution and

(2) This notification is provided within a reasonable period of time before the employees' 60-day election period for the calendar year.

4. Other than its contribution made to the participants' accounts and recorded as expenditures, the district does not guarantee benefits under the plan.

5. All accounts are maintained in each individual's account administered by a brokerage firm.

6. Other regulations governing options such as premature withdrawals and distribution rates, etc. are specified in the original contract.

The total payroll for the year ended June 30, 2003 was \$204,819 of which \$163,367 was covered by the plan. The district's contribution was \$8,361 (3% of covered payroll). Employer contributions to the plan amounted to \$14,645.

NOTE 7: JUDGMENTS, CLAIMS AND SIMILAR CONTINGENCIES

There are no lawsuits pending against the district.

NOTE 8: RISK MANAGEMENT

The District is exposed to various risks of loss related to workers compensation; torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the District carries commercial insurance. No settlements were made during the year that exceeded the District's insurance coverage. (12)

SUPPLEMENTARY INFORMATION

FIRE PROTECTION DISTRICT NO. 1 OF LAFOURCHE PARISH
SCHEDULE 1
SCHEDULE OF PER DIEMS PAID COMMISSIONERS

For The Year Ended June 30, 2003

	NUMBER OF MEETINGS	AMOUNT
Kim Brown	5	\$ 150
Ruel Desaulnier	9	270
Laurence Mironic	12	360
Randy Richardson	11	330
Julian Smith	<u>13</u>	<u>390</u>
Total	<u>50</u>	<u>\$ 1,500</u>

SPECIAL REPORTS OF CERTIFIED PUBLIC ACCOUNTANT

**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL
REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

**Board of Commissioners
Fire Protection District No. 3
of Lafourche Parish**

I have audited the general purpose financial statements of FIRE PROTECTION DISTRICT NO. 3 of LAFOURCHE PARISH, component unit of Lafourche Parish, as of and for the year ended June 30, 2003, and have issued my report thereon dated December 18, 2003. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether FIRE PROTECTION DISTRICT NO. 3 of LAFOURCHE PARISH's general purpose financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with these provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered FIRE PROTECTION DISTRICT NO. 3 of LAFOURCHE PARISH's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control over financial reporting and its operation that I consider to be material weaknesses.

FIRE PROTECTION DISTRICT NO. 3
OF LAFOURCHE PARISH

REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL
REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS
(continued)

This report is intended for the information of the Board of Commissioners, management and the Legislative Auditor of the State of Louisiana and is not intended to be and should not be used by anyone other than these specified parties.



Alden G. Wahl, Jr.
Certified Public Accountant

December 19, 2008

FIRE PROTECTION DISTRICT NO. 3 OF LAFOURCHE PARISH

SCHEDULE OF FINDINGS
FOR THE YEAR ENDED JUNE 30, 2003

SECTION I SUMMARY OF AUDITOR'S RESULTS

A) Financial Statements

Type of auditor's report issued: unqualified

Internal control over financial reporting:

- Material weakness(es) identified? ☐ yes ☒ no
- Reportable condition(s) identified that are not considered to be material weakness(es)? ☐ yes ☒ none reported

Noncompliance material to financial statements

Noted? ☐ yes ☒ no

B) Federal Awards

Fire Protection District No. 3 of Lafourche Parish did not receive federal awards during the year ended June 30, 2003.

SECTION II FINANCIAL STATEMENT FINDINGS

No matters were reported.

SECTION III FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

Not applicable.

SECTION IV

A management letter was not issued in connection with the audit for the year ended June 30, 2003.

RESULTS BY MANAGEMENT

FIRE PROTECTION DISTRICT NO. 3 OF LAPOURCHE PARISH

**SCHEDULE OF PRIOR YEAR FINDINGS
FOR THE YEAR ENDED JUNE 30, 2003**

**SECTION I – INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE
GENERAL PURPOSE FINANCIAL STATEMENTS**

No material weaknesses were reported during the audit for the year ended June 30, 2002.

No reportable conditions were reported during the audit for the year ended June 30, 2002.

**SECTION II FINDINGS – INTERNAL CONTROL AND COMPLIANCE – FEDERAL
AWARDS**

Fire Protection District No. 3 did not receive federal awards during the year ended June 30, 2002.

SECTION III MANAGEMENT LETTER

A management letter was not issued in connection with the audit for the year ended June 30, 2002.

FIRE PROTECTION DISTRICT NO. 3 OF LAPOURCHE PARISH

**MANAGEMENT'S CORRECTIVE ACTION PLAN
FOR THE YEAR ENDED JUNE 30, 2003**

**SECTION I INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE
GENERAL-PURPOSE FINANCIAL STATEMENTS**

No material weaknesses were reported during the audit for the year ended June 30, 2003.

No reportable conditions were reported during the audit for the year ended June 30, 2003.

**SECTION II INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL
AWARDS**

Fire Protection District No. 3 of Lapourche Parish did not receive federal awards during the year ended June 30, 2003.

SECTION III MANAGEMENT LETTER

A management letter was not issued in connection with the audit for the year ended June 30, 2003.